

Sales and Use Tax (Liquor Sales)

Is liquor by the bottle, can or case sales taxable?

Yes. All alcoholic beverages sold by a retailer are subject to Colorado's 2.9 percent state sales tax as well as any applicable special district or local state-collected sales tax. Those who sell the liquor by the bottle, can, or case, or by the drink must obtain a state sales tax license as well as a liquor license. See also [Opening a Business](#) for forms and requirements to open a business in Colorado.